

Ernie Fletcher
Governor



LaJuana S. Wilcher
Secretary

Commonwealth of Kentucky
Environmental and Public Protection Cabinet
Public Service Commission

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March 24, 2006

Lance J.M. Steinhart
1720 Windward Concourse
Suite 250
Alpharetta, GA 30005

RE: Filing No. **TFS2006-00356**
Acceris Communications Corp - Withdraws tariffs per utility.

Dear Lance J.M. Steinhart:

The above referenced filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely,

A handwritten signature in cursive script that reads "Brent Kirtley".

Dennis Brent Kirtley
Tariff Review Branch Manager